

CITY OF EAU CLAIRE

COMBINING BALANCE SHEET COMPONENT UNITS - GOVERNMENTAL Year Ended December 31, 2004

	Downtown Business Improvement District	West Grand Business Improvement District	Water Street Business Improvement District	Totals
ASSETS				
Cash and short term investments	\$ 16,929	\$ 5,501	\$ 24,042	\$ 46,472
Receivables:				
Taxes	71,000	11,000	9,500	91,500
Notes receivable	-	786	-	786
Total assets	<u>\$ 87,929</u>	<u>\$ 17,287</u>	<u>\$ 33,542</u>	<u>\$ 138,758</u>
LIABILITIES AND EQUITY				
Accounts payable	\$ 1,255	\$ 631	\$ 1,158	\$ 3,044
Deferred revenue	71,000	11,786	9,500	92,286
Total liabilities	<u>72,255</u>	<u>12,417</u>	<u>10,658</u>	<u>95,330</u>
Fund balances:				
Designated for subsequent years expenditures	<u>15,674</u>	<u>4,870</u>	<u>22,884</u>	<u>43,428</u>
Total equity and other credits	<u>15,674</u>	<u>4,870</u>	<u>22,884</u>	<u>43,428</u>
Total liabilities, equity and other credits	<u>\$ 87,929</u>	<u>\$ 17,287</u>	<u>\$ 33,542</u>	<u>\$ 138,758</u>
Amounts reported for governmental activities in the statement of net assets are different because:				
Fund balance at year end	\$ 15,674	\$ 4,870	\$ 22,884	\$ 43,428
Notes receivable are long-term assets that are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	<u>-</u>	<u>786</u>	<u>-</u>	<u>786</u>
Net assets at year end	<u>\$ 15,674</u>	<u>\$ 5,656</u>	<u>\$ 22,884</u>	<u>\$ 44,214</u>